

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	CASE NO.: 5:21CR259
	)	
Plaintiff,	)	JUDGE DONALD C. NUGENT
	)	
	)	<u>DEFENDANT RONALD DIPIETRO'S</u>
	)	
v.	)	<u>WITNESS LIST</u>
	)	
RONALD DIPIETRO,	)	
THOMAS HELMICK,	)	
CHRISTOS KARASARIDES, JR.,	)	
CHRISTOPHER KARASARIDES,	)	
	)	
Defendants.		

Now comes the Defendant, Ronald DiPietro, by and through undersigned counsel, and hereby submits the following list of individuals who will or may be called as witnesses in the above-captioned case.

1. **Jay Porter** is an attorney formerly with Vorys, Sater, Seymour and Pease in Akron, Ohio. Mr. Porter will testify to the legal advice rendered and work product provided to Mr. DiPietro and Mr. Pool in 2009 related to the leasing of gaming equipment, the recording of UCC financing statements as security and the implementation of the leases. He will further testify to the advice rendered related to audits of the gaming machines, the lease structuring and the status of Ohio law at that time.

2. **Billy Pool** is a partner in RNB Leasing, Inc., which is the entity that leased the gaming machines located at Skilled Shamrock. Mr. Pool will testify to the legal advice he and Mr. DiPietro received from Jay Porter in reference to leasing gaming machines, the investment he made in the business for the purchase of the machines, the tax returns prepared and the payment of

all taxes due related to RNB Leasing, Inc.

3. **Tristan DiPietro** is the son of the defendant in this action. He will testify about the weekly audits of the leased gaming machines, the coordination of lease payments due and the implementation of the leases at Skilled Shamrock.

4. **Jay Spitale** audited the gaming machines on behalf of Mr. DiPietro from 2014 – 2017. He will testify about the audit process, the lease payments due Mr. DiPietro and the role Defendant Jason Kachner played in the game rooms.

5. **Leah Stark** has been a part time tax preparer in the office of Mr. DiPietro's accounting firm for the last eight (8) years. She will testify that she prepared the Kachner tax returns at issue.

6. **Ronald DiPietro** is a defendant in this action. He is also a CPA. He will testify regarding the leasing of gaming machines, how and why he is not a game room owner, as well as the process of the auditing of the gaming machines, the determination of the RNB Leasing gross receipts and the accuracy of the tax returns filed related to this action.

7. **Bonnie Jones** is the office manager at Ron & Associates, the CPA firm owned by Ron DiPietro. Ms. Jones will testify to the firm's tax preparation process, its clients and the auditing and bookkeeping related to the gaming machines leased in this matter.

8. **Michael Money Penny** repairs, sells and leases gaming machines. He has been authorized to do so by the Ohio Casino Commission since 2018. He will testify that he repaired and maintained RNB gaming machines. He will testify that RNB Leasing, through Mr. DiPietro, leased gaming machines and received as the monthly lease payment a percentage of the profits, similar to a jukebox or pool table lease agreement. He will testify that he received an IRS Form 1099 on an annual basis from RNB Leasing for his services.

9. **Nick Farley** is the owner of Nick Farley & Associates, a full-service regulatory compliance test laboratory and electronic gaming device consulting firm. He will testify that his firm was engaged to test all of the gaming machines and to ensure legal compliance with the various jurisdictions.

10. **Matthew Yackshaw** is a retired Day Ketterer attorney and former employee of the DOJ Tax Division. Mr. Yackshaw will testify regarding his representation of Defendant Mr. Christos Karasarides, including IRS collections related matters, as well as his false submission to the IRS of an offer to compromise Mr. Karasarides' tax liabilities.

11. **Thomas Hartnett** is a former Day Ketterer attorney and also represented Defendant Mr. Christos Karasarides in various real estate and corporate transactions. Mr. Hartnett will testify regarding his relationship with Mr. Karasarides, his legal services rendered in furtherance of his gambling operations, as well as his discussions with fellow attorneys David Thomas and Matthew Yackshaw regarding money laundering related matters.

12. **David Thomas** is a former Day Ketterer real estate attorney who currently owns McKinley Title Company. Mr. Thomas will testify to the money laundering violations he committed on behalf of Mr. Karasarides. He will also testify to the creation and purpose of One Dunkeith, LLC, which was utilized to frustrate IRS collections efforts against Mr. Karasarides.

13. **Peter Pergins** is a tax preparer with a business degree from Ohio State University and a minor in accounting. Mr. Pergins will testify regarding the tax returns he prepared for Defendants Christos Karasarides and Christopher Karasarides, as well as for Melissa Bragg, Christos' spouse for tax years 2019 - 2021. He will also testify regarding the documentation utilized to prepare the tax returns and the general obligations associated with tax return preparation under Circular 230.

14. **Garret Jordan** is an IRS Revenue Agent. He will testify regarding the 2009 and 2010 IRS Form 1040 examination of Defendant Christos Karasarides, as well as the communications with his representative at the time, Ronald DiPietro.

15. **Richard Craig** is a CPA and prepared the tax returns of Defendant Thomas Helmick for tax years 2011 – 2016. He will testify regarding the documentation utilized to prepare Defendant Helmick's tax returns and the general obligations associated with tax return preparation under Circular 230.

16. **David Ross** is an IRS Revenue Officer. He will testify regarding the collection's actions taken against Defendant Christos Karasarides as well as his interactions with Defendant Ronald DiPietro, as his representative and, afterwards, his interactions with Matthew Yackshaw, as his subsequent representative. Mr. Ross will also testify regarding the submission of the offer to compromise Mr. Karasarides' tax liabilities by Matthew Yackshaw.

17. **Lynnae Copen** audited the gaming machines on behalf of Michael Moneypenny from 2017 – 2018. She will testify about the audit process, the lease payments due Mr. DiPietro and the role Defendant Jason Kachner played in the game rooms.

18. **Jeff Paul** is a retired IRS special agent. He will testify regarding the game room operations, the weekly audits, the game machine leases and the income and payroll tax obligations of Mr. DiPietro.

19. **Bonnie Dalton** worked at Skilled Shamrock as a cashier from 2013 – 2018. She will testify regarding the ownership of Skilled Shamrock by Defendant Jason Kachner.

20. **Ronnie Hull** is a former supervisor of the Redemption game room and current U.S. Postal Service employee. He will testify regarding the leasing of the gaming machines and knowledge of local permitting processes.

21. **Derick Phillips** worked as a cashier at Skilled Shamrock from 2013 – 2018. He will testify regarding the lease agreements, the permitting process and his contacts with the Stark County, Ohio Sheriff's Department. He will also testify regarding the ownership of Skilled Shamrock by Defendant Jasion Kachner.

22. **William Stathakaros** is the former owner of Skilled Shamrock. He will testify regarding the lease of gaming machines between RNB Leasing and Skilled Shamrock, the percentage of profits as the lease payment and his relationship with Mr. DiPietro.

The Defendant also reserves the right to call any and all of the Government's witnesses and to amend this list as the trial progresses.

Respectfully submitted,

/s/ Robert J. Fedor

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*Attorneys for Ronald DiPietro*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on 15<sup>th</sup> of January, 2024, a copy of the foregoing Defendant's  
Witness List was filed via the ECF system.

/s/ Robert J. Fedor  
**ROBERT J. FEDOR, ESQ., LLC**  
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